

**RULE 63 (37 C.F.R. 1.63)**  
**DECLARATION AND POWER OF ATTORNEY**  
**FOR PATENT APPLICATION**  
**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

#3

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name, and I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**ACCOUNTING AND ACCOUNT RECONCILIATING SYSTEM**

the specification of which (check applicable box(es)):

- ☐ is attached hereto  
☒ was filed on September 29, 2000 as U.S. Application Serial No. 09/675,252 (Atty Dkt. No.     )  
☐ was filed as PCT International application No.          on           
 and (if applicable to U.S. or PCT application) was amended on

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with 37 C.F.R. 1.56. I hereby claim foreign priority benefits under 35 U.S.C. 119/365 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed or, if no priority is claimed, before the filing date of this application:

Priority Foreign Application(s):

Application Number Country Day/Month/Year Filed

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

Application Number Date/Month/Year Filed

I hereby claim the benefit under 35 U.S.C. 120/365 of all prior United States and PCT international applications listed above or below and, insofar as the subject matter of each of the claims of this application is not disclosed in such prior applications in the manner provided by the first paragraph of 35 U.S.C. 112, I acknowledge the duty to disclose material information as defined in 37 C.F.R. 1.56 which occurred between the filing date of the prior applications and the national or PCT international filing date of this application:

Prior U.S./PCT Application(s):

Application Serial No. Day/Month/Year Filed

Status: patented  
pending, abandoned

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon. And on behalf of the owner(s) hereof, I hereby appoint **NIXON & VANDERHYE P.C., 1100 North Glebe Rd., 8<sup>th</sup> Floor, Arlington, VA 22201-4714, telephone number (703) 816-4000 (to whom all communications are to be directed),** and the following attorneys thereof (of the same address) individually and collectively owners'/owners' attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith and with the resulting patent: Arthur R. Crawford, 25327; Larry S. Nixon, 25640; Robert A. Vanderhye, 27076; James T. Hosmer, 30184; Robert W. Farris, 31352; Richard G. Besha, 22770; Mark E. Nusbbaum, 32348; Michael J. Kaenan, 32106; Bryan H. Davidson, 30251; Stanley C. Spooner, 27393; Leonard C. Mitchard, 29009; Duane M. Byers, 33383; Jeffrey H. Nelson, 30481; John R. Lastova, 33149; H. Warren Burnam, Jr., 29366; Thomas E. Byrne, 32205; Mary J. Wilson, 32955; J. Scott Davidson, 33489; Alan M. Kagen, 36178; Robert A. Molan, 29834; B. J. Sadoff, 36663; James D. Berouist, 34776; Updeap S. Gill, 37334; Michael J. Shea, 34725; Donald L. Jackson, 41090; Michelle N. Lester, 32331; Frank P. Presta, 19828; Joseph S. Presta, 35329. I also authorize Nixon & Vanderhye to delete any attorney names/numbers no longer with the firm and to act and rely solely on instructions directly communicated from the person, assignee, attorney, firm, or other organization sending instructions to Nixon & Vanderhye on behalf of the owner(s).

- Inventor's Signature: Satoshi Date: October 16, 2000  
 Inventor: Satoshi (first) MI WASHIZUKA (last) Japanese (citizenship)  
 Residence: (city) San Jose (state/country) California U.S.A.  
 Post Office Address: 1980 Zanker Road, San Jose California U.S.A.  
 (Zip Code) 95112
- Inventor's Signature: Katsuya Nakagawa Date: November 7, 2000  
 Inventor: Katsuya (first) MI NAKAGAWA (last) Japanese (citizenship)  
 Residence: (city) Soraku-gun (state/country) Kyoto Japan  
 Post Office Address: 16-10, 2-chome Saganakada 1 Kizu-cho Soraku-gun Kyoto  
 (Zip Code) 619-0223

FOR ADDITIONAL INVENTORS, check box ☐ and attach sheet with same information and signature and date for each.